

**CHAPTER 197**  
**Hotel Excise Tax**

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**CROSS REFERENCES**

Power to levy - see Ohio R.C. 5739.02(C), 5739.024

**197.01 DEFINITIONS.**

(a) "Person" includes individuals, receivers, assignees, trustees in bankruptcy, estates, firms, partnerships, associations, joint-stock companies, joint ventures, clubs, societies, corporations and combinations of individuals of any form.

(b) "Sale" and "selling" means all transactions occurring within the City of Springfield, Ohio, occurring on and after August 1, 1978, by which lodging by a hotel is or is to be furnished to transient guests.

(c) "Vendor" means the person by whom lodging is or is to be furnished by a hotel pursuant to any sale.

(d) "Consumer" means the person to whom lodging by a hotel is or is to be furnished pursuant to any sale.

(e) "Hotel" means every establishment kept, used, maintained, advertised or held out to the public to be a place where sleeping accommodations are offered to guests, in which five or more rooms are used for the accommodation of such guests, whether such rooms are in one or several structures.

(f) "Transient guests" means persons occupying a room or rooms for sleeping accommodations for less than thirty consecutive days.  
(Ord. 78-299. Passed 8-9-78.)

#### **197.02 LEVY OF TAX; RATE.**

(a) For the purpose of providing revenue for the use of the general fund of the City, an excise tax is hereby levied on each sale made in this City. The tax hereby levied is three percent (3%) of the price involved in each sale.

(b) Beginning January 1, 1990 an excise tax in addition to the tax described in subsection (a) of this section is hereby levied on each sale made in this City at the rate of three percent (3%) of the price involved in each sale. Such additional tax is levied pursuant to Ohio R.C. 5739.024(B). Fifty percent (50%) of the revenue from the tax imposed by this subsection (b) shall be deposited to the 268 Hotel/Motel Excise Tax Fund.

(Ord. 89-677. Passed 12-19-89.)

#### **197.03 CONSUMER TO PAY TAX; COLLECTION AND REPORTING OF TAX BY VENDOR.**

The tax imposed by Section 197.02 shall be paid by the consumer to the vendor, and each vendor shall collect from the consumer, as a trustee for the City, the full and exact amount of the tax payable on each sale, in the manner and at the times provided as follows:

- (a) If the price is, at or prior to the sale, paid in currency passed from hand to hand by the consumer or his agent to the vendor or his agent, the vendor or his agent shall collect the tax with and at the same time as the price.
- b) If the price is otherwise paid or to be paid, the vendor or his agent shall, at or prior to the sale, charge the tax imposed by Section 197.02 to the account of the consumer, which amount shall be collected by the vendor from the consumer in addition to the price. Such sale shall be reported on and the amount of the tax applicable thereto shall be remitted with the return for the period in which the sale is made, and the amount of the tax shall become a legal charge in favor of the vendor and against the consumer.

(Ord. 78-299. Passed 8-9-78.)

#### **197.04 RECORDS.**

(a) Each vendor shall keep complete and accurate records of sales, together with a record of the tax collected thereon, which shall be the amount due under this chapter, and shall keep all invoices and other pertinent documents. Such records and other documents shall be preserved for a period of four years, unless the Director of Finance, in writing, consents to their destruction within that period, or by order requires that they be kept longer.

(b) The Director of Finance, or any employee authorized by the Director of Finance, is hereby authorized to examine the books, papers, records and federal tax returns of any vendor or other person for the purpose of verifying the accuracy of any return made or, if no return was made, to ascertain the tax due under this chapter. Every such vendor, supposed vendor, or other person is hereby directed and required to furnish upon written order by the Director of Finance, the means, facilities and opportunity for making such examinations and investigations as are hereby authorized.

(c) The Director of Finance is hereby authorized to order any person reasonably believed to have knowledge of the facts to appear before him and may examine such person, under oath, concerning any sale which was or should have been returned for taxation or any transaction tending to affect such sale, and for this purpose may compel the production of books, papers, records and federal tax returns and the attendance of all persons before him, whether as parties or witnesses, whenever he reasonably believes such persons have knowledge of such income or information pertinent to such inquiry.

(Ord. 86-518. Passed 8-19-86.)

#### **197.05 MONTHLY RETURN BY VENDOR; PAYMENTS.**

Each vendor shall, on or before the last day of March, 1990, and on or before the tenth day of each month thereafter, make and file a return for the preceding month, on forms prescribed by the Director of Finance, showing the receipts from sales; the amount of tax due from the vendor to the City for the period covered by the return; the amount of tax required to be collected by the vendor from the consumer by application of the rate specified in Section 197.02 and such other information as the Director deems necessary for the proper administration of this chapter. The Director may extend the time for making and filing returns and may remit all or any part of amounts or penalties which may become due under this chapter, and may adopt rules and regulations relating thereto. Such return shall be filed by mailing the same to the City Treasurer, together with payment of the amount of tax shown to be due thereon.

(Ord. 90-162. Passed 3-20-90.)

#### **197.06 LATE PENALTY.**

If all or any portion of the tax levied by Section 197.02 is not paid by the time required under Section 197.05, there shall be added to the amount of any such unpaid tax a penalty of ten percent (10%) thereof for each month or portion thereof that the same remains due and unpaid.

(Ord. 78-299. Passed 8-9-78.)

#### **197.07 SALE OF ENTIRE BUSINESS; SUCCESSOR LIABILITIES.**

If any person liable for the tax levied by Section 197.02 sells his business or stock of merchandise or quits his business, the tax and penalty imposed by or pursuant to this chapter on sales made prior to that time shall become due and

payable immediately, and such person shall make a final return within fifteen days after the date of selling or quitting business. His successor shall withhold a sufficient amount of the purchase money to cover the amount of such tax and penalties due and unpaid until the former owner produces a receipt from the City Treasurer showing that the taxes and penalties have been paid, or a certificate indicating that no taxes are due. If the purchaser of the business or stock of goods fails to withhold purchase money, he shall be personally liable for the payment of the taxes and penalties accrued and unpaid during the operation of the business by the former owner.  
(Ord. 78-299. Passed 8-9-78.)

#### **197.08 TAX PAID BY CONSUMER.**

No consumer shall fail or refuse to pay the full and exact tax as required by this chapter, or refuse to comply with any section thereof.  
(Ord. 78-299. Passed 8-9-78.)

#### **197.09 VENDOR TO COLLECT TAX; REBATE PROHIBITED.**

No vendor shall fail to collect the full and exact tax as required by this chapter, or refund, remit or rebate, to a consumer, either directly or indirectly and, by whatsoever means, any of the tax levied by Section 197.02, or make in any form of advertising, verbal or otherwise, any statements which might imply that he is absorbing the tax, or paying the tax for the consumer by an adjustment of prices, or selling at a price including the tax, or rebating the tax in any other manner.  
(Ord. 78-299. Passed 8-9-78.)

#### **197.10 FILING REPORTS AND RETURNS.**

No person, including any officer of a corporation or employee of a corporation having control or supervision of or charged with the responsibility of filing returns, shall fail to file any return or report required to be filed by Section 197.05, or file or cause to be filed any incomplete, false or fraudulent return, report or statement or aid or abet another in the filing of any false or fraudulent return, report or statement.  
(Ord. 78-299. Passed 8-9-78.)

#### **197.11 268 HOTEL/MOTEL EXCISE TAX FUND.**

Fifty percent (50%) of all funds received from the tax levied in Section 197.02(b) shall be deposited with the City Treasurer upon receipt by the City and shall be accounted for and known as the 268 Hotel/Motel Excise Tax Fund and, when appropriated by the City Commission, shall be spent solely to make contributions to convention and visitors bureaus operating within Clark County, Ohio.  
(Ord. 89-677. Passed 12-19-89.)

#### **197.99 PENALTY.**

(a) Whoever fails to comply with an order issued pursuant to Section 197.04 is guilty of a misdemeanor of the first degree. Each day's continued violation is a separate offense.

(Ord. 86-518. Passed 8-19-86.)

(b) Whoever violates Section 197.09 or Section 197.10 is guilty of a misdemeanor of the second degree.

(c) Whoever violates or fails to comply with any section other than Sections 197.04, 197.09 or 197.10 is guilty of a misdemeanor of the fourth degree.

(Ord. 78-299. Passed 8-9-78.)